

#### Indiana Department of Revenue

# Importer Verification Payment Voucher

Payment is due within 3 business days after the date of the transaction.

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Name of License Holder (as indicated on license)				License Number			
Mailing Address				FEIN/SSN			
City or Town		State	Zip Code		Business Telephone Number		
Import Verification Number	Date Verification Requested	Transporter License Number   Bill of L		ading Number	Bill of Lading Date		
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V-							

A person desiring to import special fuel to an Indiana destination, in a transport vehicle having a capacity of 5,400 gallons or more, who does not enter into an agreement to prepay Indiana Special Fuel Tax to a Supplier or Permissive Supplier must do the following:

- a) Obtain a valid Importer License;
- b) Obtain an Import Verification Number no earlier than twenty-four (24) hours before entering the state with each import by calling (317) 615-2630;
- c) Display a proper Import Verification Number on the shipping document; and
- d) File this voucher with your payment within 3 business days after the earlier of:
  - (1) the date the valid Import Verification Number was assigned, or
  - (2) the time the fuel entered into Indiana.

A separate Import Verification Payment Voucher must be sent for each Import Verification Number obtained.

1.	Total Gallons of Taxable Special Fuel Imported into Indiana				
2.	2. Tax Due (Multiply Line 1 by \$0.16)			2.	\$
3. Collection Allowance (Multiply Line 2 x .016) (If return is filed or tax paid after the due date, enter zero)			3.	\$	
4.	4. Special Fuel Tax Due (Line 2 minus Line 3)			4.	\$
5.	5. Oil inspection fees due (Multiply Line 1 by \$0.01)			5.	\$
6.	6. Total Special Fuel Tax and Oil Inspection Fee (Line 4 plus Line 5)			6.	\$
7.	7. Penalty (Penalty must be added if report is filed after the due date - 10% of Line 6 tax due or \$5.00, whichever is greater.)			7.	\$
8. Interest (Interest must be added if the tax is paid after the due date, call the Department for daily interest rate)			8.	\$	
9.	9. Total Amount Due (Add Lines 6, 7, and 8)			9.	\$
10.	10. Adjustment - Schedule E-1 Must Be Attached and is Subject to Approval. Circle			10.	\$
11.	Adjusted Amount Due (Line 9 + or - Line 10)	For Departme	ent Use Only Check	11.	\$
		Amount:	Number:		

 $Make\ check\ payable\ to\ \textbf{Indiana}\ \textbf{Department}\ \textbf{of}\ \textbf{Revenue}\ and\ mail\ with\ return\ to:$ 

## P.O. Box 6080, Indianapolis, Indiana 46206-6080 (Please include your Importer's License Number on checks.)

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I further declare that complete and proper records are on file at the address indicated above for all fuel reported on this return.

Taxpayer or Authorized Agent	Typed or Printed Name				Title	
	Date Signed					Telephone Number
Please Check Box If Last Filing	Date Business Closed_		/	/		

### Instructions for Completing Importer Verification Payment Voucher SF-IVP

#### Who should file this form?

The Form SF-IVP should be filed by every person who has not previously entered into a tax pre-collection agreement with their supplier or permissive supplier and who imports special fuel from another state into Indiana in vehicles with a capacity greater than 5,400 gallons.

#### When is this form and payment due?

This voucher must be submitted with your payment within  $\underline{3}$  business days after:

- 1) the date the valid Import Verification Number was assigned, or
- 2) the time the fuel entered into Indiana.

A separate Import Verification Payment Voucher must be sent for each Import Verification Number obtained from the Department.

#### How do I obtain import verification numbers?

If you have not previously entered into a pre-collection agreement with your supplier or permissive supplier, it will be necessary for you to contact the Department prior to importing special fuel into Indiana in vehicles with a capacity greater than 5,400 gallons. To obtain an import verification number, call the Department at (317) 615-2630.

#### How do I complete the SF-IVP Form?

Enter your identifying information as it is reflected on your Indiana Special Fuel Importers License.

**Import Verification Number** - This is where you should indicate the number issued by the Department for each load imported. The import verification number begins with a "V" followed by a four (4) digit number.

**Date Verification Requested** - This is the date on which you contacted the Department and were issued the Import Verification Number.

**Transporter License Number** - This is where you should indicate the Special Fuel Transporter's License Number. This may be you.

**Bill of Lading Number** - This is the number indicated on the terminal issued shipping document.

**Bill of Lading Date** - This is the date indicated on the terminal issued shipping document.

#### **Line Instructions:**

- **Line 1:** Enter the gallons of taxable special fuel imported into Indiana.
- **Line 2:** Multiply Line 1 by \$0.16, and enter tax due.
- Line 3: Multiply Line 2 by .016. This is the amount of collection allowance which you are entitled to if the return is filed on or before the due date. If your payment is late, you are not entitled to this allowance.
- Line 2 minus Line 3, and enter total tax due.
- **Line 5:** Enter the Oil Inspection Fee due (multiply Line 1 by \$0.01).
- **Line 6:** Enter the total Special Fuel Tax and Oil Inspection Fee (Line 4 plus 5).
- Line 7: Enter penalty due. If your payment and return are filed after the due date, calculate a penalty of 10% of Line 6, or \$5.00, whichever is greater.
- Line 8: Enter interest due. Interest must be calculated on all payments and returns filed after the due date. First, multiply Line 6 times the number of days the payment is filed past the due date. Multiply this total by the daily interest factor (call the Department for the daily interest factor). This is the total you enter as the amount of interest due.
- **Line 9:** Add Lines 6, 7, and 8, and enter the total amount due.
- Line 10: This line is used to report any adjustments to the amount of tax due. You must contact the Department to receive a Schedule E-1 on which the adjustment must be explained. All adjustments must be pre-approved by the Department. Circle +/- to indicate whether it is a positive or negative adjustment, and enter adjustment amount.
- **Line 11:** Enter adjusted amount due and include your payment. Line 9 plus or minus Line 10.

Mail your completed return with payment to:

Indiana Department of Revenue P.O. Box 6080 Indianapolis, Indiana 46206-6080

If you have questions, you may write us at the address above, call us at (317) 615-2630, or email us at <a href="fetax@dor.in.gov">fetax@dor.in.gov</a>.